

STATE OF IOWA  
DEPARTMENT OF COMMERCE  
UTILITIES BOARD

IN RE:  INTERSTATE POWER AND LIGHT COMPANY	DOCKET NO. RPU-2021-0003
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**ORDER ADDRESSING MOTION FOR RECONSIDERATION OR REHEARING**

**PROCEDURAL BACKGROUND**

On November 2, 2021, Interstate Power and Light Company (IPL) filed with the Utilities Board (Board) an “Application for Advance Ratemaking Principles, Waiver of Reorganization Requirements, and Limited Waiver of Energy Adjustment Clause Requirements” and direct testimony seeking advance ratemaking principles for a proposed 475 MW solar and battery energy storage system (BESS) project, which includes two solar projects, Duane Arnold Solar I and Duane Arnold Solar II.

The parties to this case are IPL; the Office of Consumer Advocate (OCA), a division of the Iowa Department of Justice; the Environmental Law & Policy Center and the Iowa Environmental Council (Environmental Intervenors); the Iowa Business Energy Coalition (IBEC); and the Large Energy Group (LEG).

On January 25, 2022, the Board issued an order establishing a procedural schedule for parties to file prepared testimony and setting a hearing for May 10 and 11, 2022. On April 5, 2022, IPL filed a motion to extend the procedural schedule. On

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April 20, 2022, the Board issued an order rescheduling the hearing to August 8, 2022.

An evidentiary hearing was held on August 8 and 9, 2022.

On August 17, 2022, IBEC, LEG, and OCA filed a joint motion to reopen the evidentiary record and a request to delay the post-hearing briefing schedule in order to respond to the Inflation Reduction Act of 2022 (IRA). The IRA, signed into law on August 16, 2022, contains many provisions applicable to energy production. On August 18, 2022, IPL filed a response to the joint motion to reopen the record and to delay the post-hearing briefing schedule. On August 19, 2022, IBEC, LEG, and OCA filed a joint reply supporting IPL's motion to reopen the record.

On August 24, 2022, the Board issued an order granting the motion to reopen the record, setting dates for post-hearing prepared testimony, and establishing a revised briefing schedule. On September 9, 2022, IPL filed updated testimony and exhibits. On September 16, 2022, IBEC, LEG, and OCA filed responsive testimony and exhibits. On September 21, 2022, IBEC filed a post-hearing brief. Briefs were filed by IPL, OCA, the Environmental Intervenors, and LEG on September 28, 2022.

On November 9, 2022, the Board issued a Final Order finding IPL did not meet the second statutory requirement set in Iowa Code § 476.53(3)(c)(2) and denying the application for advance ratemaking principles.

On November 29, 2022, IPL filed a Motion for Reconsideration or Rehearing. Concurrently with the motion, IPL filed the prepared post-hearing testimony and exhibits of Ben Lipari. On December 9, 2022, the Iowa Utility Association filed a letter in support of the motion. On December 12, 2022, Laura Myres filed a response to the request for

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reconsideration. On December 13, 2022, OCA and the Environmental Intervenors also filed responses.

### **MOTION FOR RECONSIDERATION OR REHEARING**

#### **A. IPL**

In its motion, IPL asserts reconsideration is necessary for the Board to be able to apply the “correct legal standard” for the alternatives analysis while also correcting evidentiary errors. In the alternative, if reconsideration is denied, IPL requests a rehearing pursuant to 199 Iowa Administrative Code 7.27, which will allow IPL to provide new evidence that was not available prior to the Board’s November 9, 2022 Final Order.

IPL generally argues that the Board disregards the plain language of the statutory requirement in Iowa Code § 476.53(3)(c)(2), the purpose and intent of advance ratemaking, and binding precedent that interprets the statute to encourage utility investment in new generation by providing for rate recovery certainty. In support of this general argument, IPL states that the Board has repeatedly found that ratemaking principles established prior to construction removes risks associated with ratemaking in a general rate case and the long lead time before recovery of capital expenditures. IPL asserts that the request for advance ratemaking principles in this docket is grounded in the Iowa Clean Energy Blueprint (Blueprint), which overwhelmingly selected solar as the best alternative for addressing the need for additional capacity on IPL’s system.

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IPL points out that it supplemented its analysis to address rising commodity costs in 2022, and the supplemental analysis was resource neutral and showed the cost of the proposed project was lower than feasible alternatives. IPL cites to the low transmission costs associated with Duane Arnold Solar I and II and its updated economic evaluation showing tax benefits. IPL cites to the IRA to show that under the IRA, IPL can monetize the increased tax credits by transferring the credits to third parties. IPL argues that the Board's order puts the construction of the projects at risk and leaves the low-cost interconnection rights and assets unused. The Board's incorrect standard, according to IPL, would require IPL to undertake a number of actions not mandated by statute.

In IPL's request for relief, IPL argues that the Board routinely grants a rehearing of Board orders when there is new evidence that was not available at the time of the hearing. IPL argues that rehearing is necessary for two key reasons: (1) IPL has conducted a request for proposal (RFP) for balance of plant (BOP) construction services and equipment supply; and (2) these RFP processes are nearly complete, which is contrary to the Board's finding in the November 9, 2022 order. IPL states that it has advanced the development of projects for the remaining 200 MW of solar generation for which advance ratemaking principles were requested, and the two projects in Docket Nos. GCU-2022-0003 and GCU-2022-0004, respectively, may meet the 200 MW proposal. IPL states that it is reviewing whether the results of the RFP process could allow for an adjustment to the Cost Cap Ratemaking Principle, and IPL anticipates proposing a new lower cost cap depending on the outcome of its review. IPL states that Mr. Lipari testifies that he has reviewed the Midcontinent Independent

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System Operator, Inc.'s (MISO), interconnection queue and concluded there are no feasible solar projects with interconnection and transmission network upgrade cost profiles comparable to the projects in this docket.

IPL argues that based upon this new evidence the Board should grant rehearing and re-open the record to admit new evidence with respect to the RFP. IPL then lists the additional evidence it would present if a rehearing is granted. IPL argues that the additional evidence will show that IPL met the statutory requirements to receive advance ratemaking principles. IPL states that rehearing would also allow the other parties to review IPL's new evidence and present additional evidence. Finally, IPL requests the Board reverse its decision in the November 9, 2022 order and address the advance ratemaking principles, or grant rehearing to allow for additional evidence to be presented.

**B. OCA**

OCA filed an objection to IPL's motion for reconsideration, stating that the Board's order was factually and legally justified; however, OCA states it is not opposed to rehearing if IPL is required to provide specific information, such as an updated Blueprint analysis, RFP results, and specific information regarding power purchase agreement (PPA) economics. In its objection to the motion for reconsideration, OCA argues that the Board's findings in the November 9, 2022 order regarding IPL's comparative cost analysis are supported by the evidentiary record, specifically in light of the fact IPL will be updating the Blueprint in the next few months. OCA points out that the Board did not require IPL to conduct an RFP, but was describing one of many factors IPL should have considered in reaching a decision on a generation facility

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proposal. OCA points out that IPL obtaining the results of an RFP for 200 MW of additional solar generation after the fact does not address the Board's finding.

OCA also argues that the Board applied the correct legal standard to IPL's consideration of PPA alternatives. OCA states that one component of advance ratemaking is that the proposed generation be cost effective, and the statute does not favor utility-owned generation over PPAs in considering the reasonableness of a project. OCA argues that the Board did not ignore IPL's evidence regarding consideration of PPAs, and the record shows that IPL did not provide evidence of that consideration when requested to provide the information.

Finally, OCA points out areas where IPL's arguments regarding short-term capacity purchases, the high net levelized costs, and requiring IPL to consider non-existent projects were not supported by reference to the November 9, 2022 order. OCA states that IPL raised the issue of short-term capacity purchases and did not quantify the cost of short-term price volatility and compare it to the cost of the proposed projects. OCA points out that OCA witness Munoz provided extensive testimony about the high cost of IPL's proposal in support of the Board's finding regarding high levelized cost. OCA argues it is not unreasonable for the Board to find that the enactment of the IRA will have a transformative impact on the electric generation industry and could have significant implications for the economic foundation of IPL's proposal.

### **C. Environmental Intervenor**

The Environmental Intervenor support rehearing for the IPL self-developed solar projects to allow IPL to demonstrate the additional steps that it has taken and to provide additional information needed to satisfy Iowa Code § 476.53(3)(c)(2) for the generation

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it proposed. The Environmental Intervenors believe IPL met, or upon rehearing can meet, its burden to show the Duane Arnold Solar I and II projects and battery storage are reasonable compared to other feasible alternative sources of supply.

The Environmental Intervenors state that resource planning can meet the statutory requirement in Iowa Code § 476.53(3)(c)(2), if it is conducted in a comprehensive and transparent manner. According to the Environmental Intervenors, the process should allow for the Board and stakeholders to challenge the assumptions in the resource plan. Updating the resource plan in this manner on a regular basis, which includes RFP and PPA consideration, will meet the statutory standard.

The Environmental Intervenors describe the steps taken by IPL in developing the Blueprint and the supplemental analysis regarding storage. The Environmental Intervenors reference the comparison of costs of feasible alternatives provided by consultant Wood Mackenzie to show IPL's actions to meet the statutory requirement. The Environmental Intervenors state that reopening the record would allow IPL to demonstrate how the RFP results for battery storage systems provide additional support for the project costs.

The Environmental Intervenors state that IPL did not conduct a comprehensive resource plan update based upon the IRA; however, IPL did address some of the benefits that will be derived from the passage of the IRA. The Environmental Intervenors suggest that the contract with NextEra Energy Resources, LLC (NextEra), for the Duane Arnold Solar projects and the benefits that can be derived from the IRA make the proposed projects uniquely advantageous. The Environmental Intervenors argue that IPL has established the reasonableness of the proposed projects; however,

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the Environmental Intervenors support rehearing to allow IPL to provide additional information, if the Board is not convinced that the statutory requirement has been met.

### **BOARD DISCUSSION**

In the Final Order issued on November 9, 2022, the Board set out the statutory requirements in Iowa Code § 476.53 for a utility to be granted advance ratemaking principles that would be applied to specific generation facilities throughout the life of the facilities. As stated in the order, the intent of the statute is to “...attract development of electric power generating and transmission facilities within the state in sufficient quantity to ensure reliable electric service to Iowa consumers and provide economic benefits to the state.” The intent is directed to making sure that Iowa consumers have sufficient electric power to meet the needs of Iowans. This “need” requirement was addressed by the Iowa Supreme Court in its decision in the *NextEra* case involving advance ratemaking principles for MidAmerican Energy Company’s Wind VII project. *NextEra Energy Resources LLC v. Iowa Utilities Board*, 815 N.W.2d 30 (June 2012). In that decision, the Iowa Supreme Court held that the needs requirement in the statute could include present capacity, compliance with present and future environmental regulations, fuel diversity, and Iowa energy policy. (*NextEra* at 38).

The need for the proposed facilities for which advance ratemaking principles are requested is a primary threshold for the Board to consider in deciding whether to approve advance ratemaking principles. In the *NextEra* decision, Justice Mansfield’s special concurrence stated that the language in 476.53(3)(c)(2) “is implicit in the foregoing language that there be a need for the facility. At some point it would likely



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raise legal, if not constitutional, problems if a utility built a facility simply to serve non retail customers while incorporating the costs of that facility into its retail rate base.” (*NextEra* at 52-53). The concurrence agreed that there was substantial evidence to support establishment of advance ratemaking principles in the case before the Court. However, the concurrence stated that promoting economic development cannot be cited as a justification for the order granting advance ratemaking principles. The concurrence pointed out that the majority opinion and the Board do not explain how Wind VII promotes economic development. “By this standard, virtually any capital expenditure made by a utility (with the costs borne by the utility’s retail customers) would meet the ‘need’ requirement of the statute.” (*NextEra* at 53).

In the November 9, 2022 order, the Board found that IPL needed additional capacity to replace capacity no longer available from the buyout of the remaining years of the Duane Arnold Energy Center PPA and IPL’s decision to close the Lansing coal generating facility at the end of 2022. Therefore, the need for the proposed solar facilities was not a contested issue in this docket.

In the order, the Board pointed out that Iowa Code § 476.53 creates a mandate for the Board to approve advance ratemaking principles if the utility meets the statutory requirements in Iowa Code § 476.53(3)(c). The Board found no issue was raised about IPL’s compliance with the statutory requirement in Iowa Code § 476.53(3)(c)(1) that requires IPL to have a Board-approved energy efficiency plan. However, in reviewing the evidence that addressed IPL’s compliance with the requirement in Iowa Code § 476.53(3)(c)(2), the Board found that IPL had not met this statutory requirement for the Board to proceed to consider the proposed advance ratemaking principles.

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Iowa Code § 476.53(3)(c)(2) requires that a utility requesting advance ratemaking principles demonstrate that the utility “has considered other sources for long-term electric supply and that the facility or lease is reasonable when compared to other feasible alternative sources of supply.” The Board found that a proper consideration of other sources of supply to meet the capacity requirements should have included an analysis of other generation sources and PPAs, and IPL should have issued an RFP during the Blueprint analysis, or should have conducted similar analyses to show that the projects are reasonable when compared to other sources of supply. The Board concluded that the lack of analysis in IPL’s evidence, the lack of an analysis of alternative sources in the Blueprint, and changed market conditions had resulted in IPL not meeting the requirement in Iowa Code § 476.53(3)(c)(2) for the project.

IPL has argued that the Board has created new criteria for determining compliance with the statutory requirement. IPL’s argument ignores the fact that the compliance with the statutory requirement has not been an issue in prior advance ratemaking principles dockets because the issues were settled or the economic analysis showed economic benefits to customers of the proposed projects. In this docket, as shown by IPL’s economic analysis, the cost of the facilities will result in a significant burden on ratepayers. For the Board to find that the proposed facilities are reasonable compared to feasible alternatives, there must be evidence in the record showing IPL’s analysis of the feasible alternatives.

The Board pointed out the lack of analysis of PPAs or an RFP as the type of analysis that IPL should have undertaken. In addition, the issue of PPAs was raised by OCA and LEG as a significant problem with IPL’s analysis. OCA also argued that the

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Board should require IPL to prepare an updated Blueprint to show if the proposed facilities are reasonable. The Board did not create new criteria, the Board applied the evidence in the record to the statutory requirement and found that IPL did not perform the necessary complete analysis to meet the statutory requirement. Where the cost of proposed generation facilities will result in increased rates to ratepayers, the utility is required to show that the proposed facilities are reasonable when compared to other feasible sources of supply. In this docket, IPL did not provide the required evidence.

**A. IPL's Additional Information**

In its request for reconsideration, IPL argues that its evidence regarding the Blueprint and updated testimony and exhibits meets the requirements of Iowa Code § 476.53(3)(c)(2). However, IPL also provides information about its RFP for construction of 200 MW of solar generation facilities that are before the Board for approval in Docket Nos. GCU-2022-0003 and GCU-2022-0004. IPL argues that it considered PPAs and determined there were non-cost benefits that made ownership a better decision than relying on PPAs.

IPL also provided the testimony of Mr. Lipari with the purpose of showing that IPL has analyzed feasible alternatives. Mr. Lipari testifies regarding the results of a competitive bidding process begun in October 2022 for BESS projects. Mr. Lipari testifies that the results of that process show that the battery to be located with the solar projects at Duane Arnold Solar II is reasonable and cost-competitive. Mr. Lipari testifies that IPL's RFPs for the BOP and engineering procurement and construction (EPC) show the costs of the proposed projects in this docket are reasonable when compared to feasible alternatives. Mr. Lipari testifies that the execution of the contracts resulting

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from the RFP process has resulted in advancing the development of the projects before the Board in Docket Nos. GCU-2022-0003 and GCU-2022-0004, and these projects may be developed as the remaining 200 MW proposed in this docket.

Mr. Lipari testifies that he has analyzed the potential solar projects in the MISO interconnection queue that may be available for acquisition or PPAs. Mr. Lipari testifies that he has not identified any solar projects currently available or in development that are comparable to the projects proposed in this docket to meet IPL's load requirements without further reliance on the costly short-term capacity market. Finally, Mr. Lipari testifies that IPL will reevaluate and reduce the cost cap for the proposed projects through a revised Cost Cap Ratemaking Principle based in part on new information acquired through the competitive bidding process.

#### **B. Board Analysis**

IPL requests that the Board either grant reconsideration and reverse its November 9, 2022 order or, in the alternative, grant rehearing and allow IPL to present new evidence, similar to the evidence provided in Mr. Lipari's post-hearing prepared testimony attached to the motion. IPL asserts that the new evidence would show that the proposed projects are reasonable compared to feasible alternatives.

In determining whether to grant reconsideration and reverse the November 9, 2022 order, the Board considers whether its decision is supported by the evidentiary record. In reaching its decision, the Board focused on the requirement that IPL demonstrate that the proposed projects are reasonable when compared to feasible alternative sources of supply. The Board based its decision on the proposed project as

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a whole, which includes Duane Arnold Solar I and II, the BESS facility, and the unknown 200 MW of solar generation.

The evidence before the Board, including the information in the motion and Mr. Lipari's prepared post-hearing testimony, still shows that IPL made the decision to own the proposed facilities early in the Blueprint analysis and did not fully consider alternatives that do not include IPL ownership. As pointed out in the order, the Board, as well as other parties, was unable to properly review IPL's decision because IPL did not perform a complete analysis. This was especially necessary because IPL's economic analysis, performed by IPL witness Michek, showed that the cost to customers of owning the proposed generation facilities was significantly greater than the long-term transactable market prices provided by IPL.

IPL's evidence in this docket shows that IPL did not consider fixed price PPAs or a PPA with later ownership as described by LEG witness Vognsen. In the March 11, 2022 Order Requesting Additional Information, the Board asked IPL to explain why this project is being considered when the projected costs are much greater than the benefits. In response, IPL stated that the project remains a reasonable resource addition compared to feasible alternatives, especially considering the value of capacity and IPL's resource needs; but, IPL did not provide a detailed explanation or alternative cost analysis. Further, the Board asked IPL to provide the economic value of any additional benefits not included in the model and a description of the economic criteria used to evaluate this project, including whether the forward energy market and capacity prices support building new resources at the costs projected. IPL responded by restating the reasons why the other potential benefits were not quantified and that the

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need for the project is not based solely on MISO locational market prices and residual capacity markets (all short-term in nature). The market prices provided by IPL extended to the end of the depreciable life of the proposed projects, and there is no evidence disputing IPL's forecasted market prices.

Based on the evidence provided, which did not include pricing of specific alternatives or quantification of benefits not included in the economic analysis, the Board did not consider the non-economic benefits of owning the generation identified by IPL to outweigh the need for a complete analysis of the market at the time IPL made its decision on how to replace the needed capacity. The Board found that the project as a whole was not shown to be a reasonable alternative to other sources of supply. This is especially true when the project includes 200 MW of unknown generation facilities and that the BESS is unproven for large-scale, long-term use. Because IPL has not finalized the specific size, location, interconnection, or costs of the remaining 200 MW of solar, the Board had no basis upon which to make a finding that those 200 MW of solar facilities were a reasonable alternative to other feasible sources of supply.

Based upon its review of the arguments and additional information provided by IPL, the Board finds that there is no basis for reversing its decision that IPL did not meet the requirement in Iowa Code § 476.53(3)(c)(2) for the project as a whole. IPL's new evidence was not before the Board when the decision was made, and that evidence shows that IPL could have issued an RFP during its consideration of feasible alternatives and could have sought PPAs during that same consideration. The evidence presented in the docket and in support of the motion for reconsideration does

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not show that the proposed project as a whole complies with the statutory requirement of being reasonable when compared to other feasible alternative sources of supply.

However, in determining whether to grant reconsideration or rehearing, the Board has considered both the evidence already presented in the docket and the potential of any new evidence to be presented and the procedure that would be required for the Board to reach a decision, if reconsideration were granted. In reviewing the Motion for Reconsideration or Rehearing and the responses from OCA and the Environmental Intervenors, the Board again evaluated the proposed generation facilities for reasonableness as a whole, but also evaluated the projects individually for possible compliance with the reasonableness requirement.

The project as a whole includes the BESS, which has fluctuated significantly in cost, which may not be located at the most reasonable site under the changes made by the IRA, and which remains untested in a large-scale application for long-term use. The project as a whole also includes 200 MW of solar for which IPL has not finalized the size, location, interconnection, or cost of these facilities. These two aspects of the proposed project are not supported by the evidence as being reasonable alternatives, and the Board is not convinced that IPL could produce evidence to show on rehearing that these two aspects are reasonable in light of other feasible sources of supply.

The Board has determined that reconsideration or rehearing should be granted to allow IPL to provide additional information to support the reasonableness of the two Duane Arnold Solar facilities on a standalone basis apart from the project as a whole. There is no question that IPL needs additional capacity and these two solar facilities, which have been approved for generation certificates by the Board, will provide some of

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the needed capacity. The cost of the facilities is set by contract and the availability of the existing interconnection with the transmission grid is known. Granting reconsideration or rehearing to allow IPL to provide updated evidence could allow IPL to meet the statutory requirement that the two Duane Arnold Solar facilities are reasonable when compared to other feasible alternative sources of supply.

In order for the Board to determine the reasonableness of the Duane Arnold Solar facilities as compared to feasible alternatives, IPL will need to file: (1) an updated economic analysis based upon updated costs and market prices, (2) an analysis of cost-per-unit of accredited capacity, (3) an economic analysis of IPL building and owning a natural gas simple cycle combustion turbine including the cost-per-unit of accredited capacity, (4) availability and pricing of a PPA with NextEra for generation from the Duane Arnold Solar facilities, and (5) an economic analysis of available PPAs from sources of electric supply other than just solar that IPL could enter into to meet the capacity needs. In addition, IPL will be required to provide an analysis of the IRA with regard to the potential impacts the IRA will have on the electric market and other sources of supply.

Other parties will be given an opportunity to file responses to IPL's additional evidence, and the Board will issue an order based on its consideration of whether the additional evidence shows that the two Duane Arnold Solar facilities are reasonable when compared to other feasible sources of supply. The Board does not consider it necessary to schedule a hearing to consider the additional evidence at this time. If a party considers a hearing warranted, the party may file a request for a hearing.



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Based upon the above discussion, the Board will grant the motion for reconsideration or rehearing in part and deny the motion for reconsideration or rehearing in part.

As stated in the November 9, 2022, order, the Board's consideration in this docket is to determine if IPL has met the statutory requirements for the Board to approve advance ratemaking principles for the proposed generation facilities. Advance ratemaking principles lock in costs to ratepayers for the life of the facilities. The Board's November 9, 2022 order did not prohibit IPL from contracting with NextEra for the Duane Arnold Solar facilities, including the BESS, or find that IPL should not construct the additional 200 MW of solar generation. The Board's order found that IPL had not complied with the statutory requirement to demonstrate that proposed generation facilities are reasonable when compared to other feasible alternative sources of supply and, therefore, those facilities do not meet the statutory threshold for advance ratemaking principles.

### **ORDERING CLAUSES**

#### **IT IS THEREFORE ORDERED:**

1. The Motion for Reconsideration or Rehearing filed by Interstate Power and Light Company on November 29, 2022, is granted in part and denied in part.
2. Interstate Power and Light Company shall file additional evidence within 30 days of the date of this order that includes the following for reconsideration of the November 9, 2022 order with regard to Duane Arnold Solar I and Duane Arnold Solar II:
  - a. An updated economic analysis based upon updated costs and market prices.

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- b. An analysis of cost-per-unit of accredited capacity.
- c. An economic analysis of IPL building and owning a natural gas simple-cycle combustion turbine, including the cost-per-unit of accredited capacity.
- d. Availability and pricing of a power purchase agreement with NextEra Energy Resources, LLC, for generation from the Duane Arnold Solar facilities.
- e. An economic analysis of available power purchase agreements from sources of electric supply other than solar that IPL could enter into to meet the capacity needs both in and outside of Iowa.
- f. An analysis of the Inflation Reduction Act with regard to the potential impacts the Act will have on the electric market and other sources of supply.

3. Responses to the additional evidence to be filed by Interstate Power and Light Company shall be filed within 20 days of the filing required in Ordering Clause 2.

**UTILITIES BOARD**

**Geri Huser** Date: 2022.12.29  
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**Richard Lozier** Date: 2022.12.29  
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ATTEST:

**Louis Vander Streek** Louis Vander Streek  
2022.12.29 16:15:29  
-06'00'

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**Josh Byrnes** Date: 2022.12.29  
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Dated at Des Moines, Iowa, this 29th day of December, 2022.